



2023 ANNUAL GENERAL MEETING & MEMBER SESSION SCHEDULE AND WORKING PAPERS MARCH 18, 2023

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Friday, March 17, 2023	7:00 p.m. – 10:00 p.m.	Come & Go Social with SSA Board of Directors & Candidates Meet & Greet Light snacks to be served and cash bar available Location: Multi Purpose Room 1, 2 & 3, Credit Union Spark Centre, Weyburn
Saturday, March 18, 2023	9:00 a.m. – 10:00 a.m.	Delegate registration and welcome
	10:00 a.m. – 11:00 a.m.	2023 Saskatchewan Soccer Association Annual General Meeting Location: McKenna Hall, Weyburn
	11:00 a.m. – 12:00 p.m.	SSA Strategic Plan Unveiling
	12:00 p.m. – 12:30 p.m.	Lunch
	12:30 p.m. – 1:15 p.m.	Keynote Speaker Allison Forsyth of ITP Sports on Safe Sport
	1:15 p.m. – 2:00 p.m.	Fireside Chat on the Future of Sport– Allison Forsyth, Taryn Lipschitz, Rahim Mohamed
	2:00 p.m. – 2:30 p.m.	SSA Independent Complaints Management Unveiling
	3:30 p.m. – 4:30 p.m.	Walking Soccer Event – Come out and play with and against the SSA Board of Directors
	6:15 p.m.	2023 SSA Recognition Awards Doors Open Location: McKenna Hall, Weyburn
	7:00 p.m. - 10:00 p.m.	2023 SSA Recognition Awards Celebration Location: McKenna Hall, Weyburn

President, Lisa Bagonluri will open the AGM at 10:00 a.m. and confirm all Authorized Voting Delegates (AVD) are ready to proceed by undertaking roll call.

Quorum, along with the total votes, majority vote totals and two-third majority vote totals required to approve/defeat a motion, will be confirmed.

The Bylaws alone require a two-thirds majority vote. There were no Bylaw Amendments proposed.

For any motion, the Chair may ask Members that are in opposition to state their name, organization and total votes so that we may confirm if the motion is passed.

The Annual General Meeting Agenda, as per the requirements of the Non-Profit Act, concerns only those matters that have been proposed 90 days in advance and circulated to membership 15 days in advance. As such there will be no Old or New Business conducted.

Saskatchewan Soccer Association
Annual General Meeting Agenda
March 18, 2023

1. Call to Order
2. Greetings from the Chair
3. Roll Call
4. Approval of the Minutes of the 2022 Annual General Meeting
5. Approval of Agenda
6. Report of the Board & Management
7. 2022 Audited Financial Statements
8. Appointment of Auditors for 2023
9. Election of Directors and Officers
10. Adjourn.

Saskatchewan Soccer Association Annual General Meeting

Saturday, March 19, 2022 – 10:30 a.m.

Saskatoon, SK

1. Call to Order

The meeting was called to order at 10:31 a.m. and President Lisa Bagonluri was in the Chair.

2. Greetings from the Chair

The Chair brought greetings to all in attendance and confirmed SSA respect for Treaty Rights.

On behalf of the Board, I would like to acknowledge that the work of Saskatchewan Soccer reaches lands covered by Treaties, 2, 4, 5, 6, 8 & 10 the traditional lands of the Cree, Dakota, Dene, Lakota, Nakota, and Saulteaux peoples as well as homeland of the Metis.

Saskatchewan Soccer Association recognizes that treaty relationships have allowed us the opportunity to share the sport of soccer across this land. We respect and honour the Treaties that were made on all territories, and we are committed to moving forward in partnership with Indigenous Nations in the spirit of reconciliation and collaboration.

The Chair recognized friends of soccer who passed away during 2021, and acknowledged the recent passing of SSA Life Member, Bill Kerr, during a moment of silence.

3. Roll Call

Regular Members: Authorized Voting Delegates & Total Votes (17)

1. ASTRA Soccer Academy – Chris Zoller
2. Battleford Youth Soccer Inc – Kat Huxley
3. FC Regina – Ryan Shillingford
4. Estevan Youth & Mini Soccer Association – Stacy Murphy
5. JJ Soccer – Jason Jones
6. Meadow Lake & District Youth Soccer - Raelynn Gilroyed
7. Meridian Youth Soccer Association – Mitchell Wagner
8. Moose Jaw Soccer Association – Dannielle Donnelly
9. Prince Albert Youth Soccer Association – Ryan Kennedy
10. Qu'Appelle Valley Soccer Association – Dan Heslip
11. Queen City United Soccer – Chris Bailey
12. Saskatoon Adult Soccer – Dannielle Bryk
13. Saskatoon Youth Soccer Inc – Amanda Probe
14. Swift Current Soccer Association – Chad Striker
15. Valley Soccer Association – Jamie Drader

16. Weyburn Soccer Association – Jason Roy
17. Yorkton United F.C. – Michelle McCrea

- A total of **17** Regular Members have met the requirements of the bylaws, are in attendance, and eligible to vote. Quorum is confirmed.
- A total of **110** eligible votes are confirmed.
- The total required to approve a motion by majority = **56** votes.
- The total required to approve Bylaw Amendments is $2/3 = 74$ votes.

Life Members (4)

Don Story
Leslie Blyth
Len Chelack
Ed Horn

SSA Directors (9)

President – Lisa Bagonluri
Vice President – Kelly Rawlings
Dave Mysko
Monica Deters
Kyle Moore
Andrew Kitchen
Rattan Bahia
Janelle Layton
Milton Ramirez
Regrets: Nicole Tryhorn

Director Candidate (1)

Gord Quinlan

Associate Members (1)

Regina Soccer Referees Association – George Rondeau

Special Guests (6)

Kevin Kobialka
Dave Nutt
Sara McConaghy
Derek McWilliam
Adele Bandat
Faith Jasper

Regular Members: Non-Voting Delegates (20)

1. ASTRA Soccer Academy – Joan Nash

2. FC Regina – Tye Doll, TJ Singh, Mike Raymond, Sherry Shannon, Kevin Holness, Braden Husdal
3. Meadow Lake & District Youth Soccer – Candace Regnier
4. Prince Albert Youth Soccer Association – Mitzi Pytlak
5. Qu'Appelle Valley Soccer Association - Tara Heslip
6. Saskatoon Adult Soccer – Sheldon Mathies, Dena Clark
7. Saskatoon Futsal League – Thiago Prado
8. Saskatoon Youth Soccer Inc – Mark Millard, Jamie Digeur, Leonard Lewko
9. TDsoccer – Peter Morris
10. Valley Soccer Association – Katrina Lewis, Hassan Mowgli, Angel Godart

SSA Staff (5)

Executive Director – Doug Pederson

Interim Director of Soccer – Markus Reinkens

Executive Assistant – Steven Porter

Coordinator of Special Projects & Registrar – Eden Senger

AGM & Events Coordinator – Jennifer Ellarma

Regrets - Rahim Mohamed, Octavian Iliuta and Adam Miller

Total Attendance: 63

4. **Approval of the 2021 Minutes**

MOTION: To approve the minutes of the 2021 Annual General Meeting as amended, with minutes corrected to read; ***To approve Virtus Group as auditors for the 2021 fiscal year.***

Moved by: *Ryan Shillingford, FC Regina*

Seconded by: *Amanda Probe Saskatoon Youth Soccer Inc.*

CARRIED

5. **Approval of the Agenda**

MOTION: To approve the agenda as presented.

Moved by: *Danielle Bryk, Saskatoon Adult Soccer*

Seconded by: *Jamie Drader, Valley Soccer Association*

CARRIED

6. **Greetings - Canada Soccer Chair of Governance, Don Story**

7. **Report of the Board & Management**

8. **2021 Audited Financial Statements - Kyle Moore, Chair of Audit & Finance**

MOTION: To approve the 2021 audited statements as presented.
Moved by: *Danielle Bryk, Saskatoon Adult Soccer*
Seconded by: *Jason Roy, Weyburn Soccer Association*
CARRIED

9. **Appointment of Auditors for 2022 - Kyle Moore, Chair of Audit & Finance**

MOTION: To approve Virtus Group as auditors for the 2022 fiscal year.
Moved by: *Chris Baily, Queen City United*
Seconded by: *Raelynn Gilroyed, Meadow Lake & District Youth Soccer*
CARRIED

10. **Amendments to the By-laws - Dave Mysko, Chair of Governance**

MOTION: To approve the amendments to the Bylaws as presented.
Moved by: *Ryan Shillingford, FC Regina*
Seconded by: *Amanda Probe, Saskatoon Youth Soccer Inc.*
CARRIED

11. **Election of Officers and Directors - Kelly Rawlings, Chair of Nominations**

MOTION: To approve Director Candidates for two-year terms by acclamation:
Lisa Bagonluri – President
Directors:
Rattan Bahia
Andrew Kitchen
Nicole Tryhorn
Gord Quinlan
Moved by: *Chad Striker, Swift Current Soccer Association*
Seconded by: *Kat Huxley, Battleford Youth Soccer Inc.*
CARRIED

Note: Nominee Godwin Ezizor has withdrawn as a candidate for the Board.

12. **Appointment of Life Members**

MOTION: To recognize Joan McEachern as a Life Member.
Moved by: *Chris Bailey, Queen City United*
Seconded by: *Ryan Shillingford, FC Regina*
CARRIED

13. **Adjournment**

MOTION: To adjourn the 2022 Annual General Meeting at 11:09 a.m.

Moved by: *Ryan Shillingford, FCR*

Minutes prepared by: Steven Porter, March 19, 2022

DRAFT

Voting Information and Requirements for 2023 Annual General Meeting

Eligible Votes: Each Member Organization is eligible to carry the voting totals outlined below which are calculated based on registration totals from 2022 and as per SSA Bylaws. **Please Note:** As per SSA Bylaws, Article 5.4.3; *Appointed voting delegate(s) may cast all of the votes on behalf of the Regular Member that they represent.*

Regular Members	Votes
Assiniboia Soccer	2
ASTRA Soccer Academy	10
Battleford & District Senior Soccer	1
Battleford Youth Soccer Inc.	7
Canora Soccer Club	2
Choiceland Soccer Club	2
Eatonia Soccer Club	2
Esterhazy Soccer	2
Estevan Adult Soccer Association	1
Estevan Youth & Mini Soccer Association	3
FORZA Soccer	2
Humboldt & District Soccer Association	6
JJ Soccer	5
Kindersley Soccer Inc.	2
Kipling Soccer Club	2
Lac La Ronge Tri Community Soccer Association	2
Lanigan & District Soccer	2
Lloydminster & District Senior Soccer	3
Luseland Minor Soccer	1
Meadow Lake & District Youth Soccer	3
Meadow Lake Senior	1
Melfort Youth Soccer Association	2
Melville Soccer Club	2
Meridian Soccer Association	7
Montmartre & District Soccer	2
Moose Jaw Soccer Association	6
Moose Mountain Soccer	2
Moosomin United Soccer	2
Nipawin Youth Indoor Soccer	2
Nipawin Youth Soccer (Outdoor)	2
Prince Albert Senior Soccer Association	2
Prince Albert Youth Soccer Association	9
Queen City United Soccer	9
Qu'Appelle Valley Soccer Association	5
Redvers Soccer Association	2
FC Regina	17
Saskatoon Adult Soccer	10
Saskatoon Futsal League	3
Saskatoon Youth Soccer Inc.	14
Shaunavon Soccer	2
Springside Soccer Club	2
Stoughton Soccer Club	3
Swift Current Soccer Association	7
TDsoccer	1

Tisdale Soccer Club	2
United Soccer Organization (Langenburg)	2
Valley Soccer Association	10
Vibank Soccer	2
Watrous and District Soccer Association	2
Weyburn Soccer Association	9
Wolseley Soccer Club	2
Wynyard Soccer Club	2
Yorkton United Football Club	6
Total Eligible Votes	211

Block Voting – all members shall vote by block, with one authorized voting delegate carrying all votes on all agenda items.

For voting by show of hands – the Chair may be required to call for a count of votes to determine if the motion is passed.

Voting Registration

PLEASE BE REMINDED: IN ORDER TO BE ELIGIBLE TO VOTE we request ALL ITEMS NOTED BELOW be submitted to the SSA office by NOON, **MARCH 15th.**

- ✓ ALL ACCOUNTS MUST BE PAID IN FULL
- ✓ MEMBER RENEWAL COMPLETED
- ✓ AUTHORIZED VOTING DELEGATE IS CONFIRMED

I, _____ (print name) hereby confirm that

_____ shall act as the Authorized Voting Delegate for

_____ (Member Organization).

_____ Signature of President or Designate

_____ Phone #'s:

_____ Email

Please be advised: **All Delegates** attending the AGM on behalf of your member organization **must register via the [registration form](#)**

Internal: Form Received - Time/Date _____
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SASKATCHEWAN SOCCER ASSOCIATION – ELECTION OF DIRECTORS AND OFFICERS

Nine candidates are seeking two-year terms for eight available positions including Vice-President; as per SSA Bylaws, the Vice-President and 2 Directors Candidates (gender minimum) will be approved by acclimation. The remaining Candidates will be approved via a vote. The three Director Candidates after that with the most votes will be awarded 2-year terms. The remaining two Director Candidates with the most votes will be awarded a 1-year term. The Director Candidate with the lowest total votes will not be awarded a Director position. The Director Candidates will be available for a Meet & Greet, Friday, 7:00-10:00 pm at the Credit Union Spark Centre

2023 – 2025 BOARD OF DIRECTORS CANDIDATE BIOGRAPHIES

Andrew Kitchen, Candidate for Vice-President

Hometown: Saskatoon, SK



Andrew Kitchen is seeking re-election as Vice-President after serving on the provincial board for 3 years. Andrew has served as interim Vice-President of the board since September of 2022. Andrew is a dedicated educator who has given back to his profession for many years. He has been involved with soccer throughout his life as a player, coach, referee and organizer with various members across Saskatchewan. Andrew is a teacher at Sylvia Fedoruk Elementary School in Saskatoon.

He has a variety of board experience with a number of organizations including Canadian Geographic Education, Saskatchewan Social Studies, SSTI Provincial Democracy Board, Saskatchewan Teachers Federation, Practicum Advisory Board for New Teachers and several other education and awards boards. Andrew feels that he has given time to many boards relating to his work as an educator and remains committed to giving back to his soccer community. He has enjoyed his time with the board for the past three years and is excited to continue to work to help bring soccer to the forefront of sports in Saskatchewan.

Andrew's skills and expertise: education, governance, relationship building, planning and resource development.

Monica Deters, Director Candidate

Hometown: Regina, SK



Monica Deters is seeking re-election to the provincial board after serving three, two-year terms from 2017-2023. As an avid player, Monica has represented the province on a number of occasions both as part of Team Sask and at the University level. She has also been a coach for the last 17 years.

Monica works in Law Enforcement with the RCMP in the field of Crime Analysis, which has major focuses in research and policy development. She holds a Masters Degree in Public Administration.

She has served on numerous volunteer Boards, including the University of Regina Alumni Association, Girls in the Game/ I Can Play Sports group, International Association of Crime Analysts, United Way Workplace campaign, and as tournament committee member for FC Regina. Monica is currently the co-Chair of the SSA Risk Management committee.

Monica's skills and expertise: Strong background in policy development, extensive volunteer committee experience, and possesses connections with the business/corporate community.

Godwin Ezizor, Director Candidate

Hometown: Caron, SK



Godwin Ezizor has been a youth coach in both Calgary and North Battleford since he immigrated to Canada in 2014. He brings a wealth of experience and knowledge in the development of grassroots soccer and talent identification, both here in Canada and back home in Nigeria.

He is currently the Lead Pastor of his church and served with the Saskatchewan Polytechnic Student Association. He is very passionate about the growth and development of soccer in Saskatchewan and Canada.

Godwin`s skills and expertise include: planning and organization, grassroots soccer development, new Canadian perspective

Godwin, a former SSA Director, recently moved back from Ontario and is eager to join the Board once again.

Janelle Layton, Director Candidate

Hometown: Eatonia, SK



Janelle Layton has been part of the soccer community since she was a child. From player, coach, referee, to local Board director and President, she is passionate about growing the game.

She owns a Health & Safety consulting business, working with a variety of oil and gas companies, municipalities and long- term care facilities.

She was the President for Kindersley Minor Soccer for four years and has also served on the Kindersley Karate Club and Kindersley Kidsport boards. She was also the secretary for the Saskatchewan Emergency Planners Association. Janelle currently serves on the Board of Sask Sport with her term ending this June. Janelle is seeking re-election to the provincial board after serving two, two-year terms. She is currently the co-Chair of the SSA Risk Management committee.

Janelle`s skills and expertise: Small community soccer perspective, corporate human resources, program development, emergency planning, health and safety

Kyle Moore, Director Candidate

Hometown: Saskatoon, SK



Kyle Moore is seeking re-election after serving a two-year term from 2021-2022. Kyle has been a part of the soccer community in Saskatoon for as long as he can remember, starting with community and Club soccer. He played for the Saskatchewan provincial team (2007-12) and the Whitecaps FC Academy before joining the U of S Huskies for 5 seasons. Kyle gained experience as a referee from 2009-17 before focussing on his education.

Kyle graduated with a Masters of Professional Accounting (MPAcc) from the University of Saskatchewan and is a Chartered Professional Accountant (CPA). He was active in the Edwards

School of Business Student Society and Accounting Club holding various leadership positions including President.

Kyle is excited about the opportunity to give back to the game, leveraging both his professional and soccer background, to continue developing the sport in Saskatchewan. Kyle is currently the Chair of the SSA Audit & Finance committee.

Kyle's skills and expertise: budgeting, financial forecasting and analysis, assurance, governance, and strategic planning.

Dave Mysko, Director Candidate

Hometown: Rosetown, SK



Dave Mysko is seeking re-election to the provincial board after serving two, two-year terms. He has been heavily involved in soccer since his children got into the sport. This led Dave to become a board member on his local member organization in Lloydminster, eventually becoming the Vice President then President. During Dave's term as President where he supported the board in transitioning to a governance model and updating the organizations bylaws and their Governance and Operational Policies.

Dave works for SaskWater as Manager of Instrumentation and Electrical Services. He is also currently a pastor and volunteers in various capacities in his community. Dave is of First Nations descent, which allows him to also serve as the SSA Board Representative on the North American Indigenous Games (NAIG) Soccer Working Group. His children play with Astra Academy and in post-secondary programming.

Dave's skills and expertise: non-profit governance and budgeting, short and long term planning, and risk management.

Dave has been the Chair of the SSA Governance committee during his four years on the Board.

Milton Ramirez, Director Candidate

Hometown: Regina, SK



Milton Ramirez is seeking re-election to the provincial board after serving two, two-year terms from 2019-2023. Milton is a dedicated and passionate coach and referee. He is continually finding ways to enhance his learning and education to ensure he is delivering quality coaching and mentorship to the teams he works with. He currently holds his National B Coaching certification. When not coaching, officiating, or training officials Milton can be seen as a parent in the stands.

Milton is a new Canadian who owns his own business in the security industry and is currently working towards his Master's in Business Administration. He also works as part of middle management with the City of Regina. He sits as the chair for the Diversity Group board with the City of Regina, is a local school board member, and volunteer treasurer with a local animal rescue. As a business owner, Milton is connected with the corporate community and many small business owners.

Milton's skills and expertise: Marketing, planning and business growth; experience with budgeting and financial planning.

Jakub Rogowski

Hometown: Saskatoon, SK



Jakub Rogowski has been a member of the Saskatchewan soccer community for over 20 years, starting with grassroots in Saskatoon before going on to play 5 years with the Huskies. Throughout this time, Jakub has been involved in a variety of volunteer and leadership positions both on and off the pitch while completing his Undergraduate and Master's degrees in accounting at the University of Saskatchewan.

Jakub is currently a Manager at Deloitte LLP in Saskatoon's Assurance and Advisory department, which is one of the Big Four global accounting firms, and is a qualified Chartered Professional Accountant (CPA). Jakub has also served and contributed to the SSA board and A & F committee for the past 10 months.

Jakub's skills include accounting and financial analysis, audit/assurance, and general business expertise.

Glen Schuler, Director Candidate

Hometown: Saskatoon, SK



Glen Schuler is the Technology Manager and Digital Specialist for Westcap Mgt. Ltd., one of Canada's most active private equity and venture capital fund managers. With nearly two decades of previous experience in the online media industry, Glen is responsible for providing a broad range of digital communications expertise to Westcap and all Funds under Management. Glen has been in a variety of roles from management, marketing and video production to business development,

with a focus on training organizations on how to understand their overall digital presence and online marketing.

Glen has also been a long-term volunteer for youth soccer in Saskatoon, with two sons heavily involved in all levels from youth, high school, PSL Teams, Whitecaps Academy and Futsal leagues over the past 18 years. This experience in conjunction with business connections in the province are what allows Glen to provide solutions to problems across a variety of industries.

Financial Statements of
Saskatchewan Soccer Association Inc.
December 31, 2022

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of **Saskatchewan Soccer Association Inc.** have been prepared by the Association's management in accordance with Canadian accounting standards for not-for-profit organizations and necessarily include some amounts based on informed judgment and management estimates.

To assist management in fulfilling its responsibilities, a system of internal controls has been established to provide reasonable assurance that the financial statements are accurate and reliable and that assets are safeguarded.

The board of directors has reviewed and approved these financial statements.

These financial statements have been examined by the independent auditors, **Virtus Group LLP**, and their report is presented separately.

DocuSigned by:
Rahim E Mohamed
7C810803F89C43A

C.E.O & Sporting Director

DocuSigned by:
Kyle Moore
B42ABBD450FF4EE

Chair, Audit & Finance Committee



INDEPENDENT AUDITORS' REPORT

**To the Members,
Saskatchewan Soccer Association Inc.**

Opinion

We have audited the financial statements of **Saskatchewan Soccer Association Inc.**, which comprise the statement of financial position at December 31, 2022 and the statements of operations, changes in net assets and cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2022, and its financial performance and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Saskatchewan, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditors' Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

...continued

INDEPENDENT AUDITORS' REPORT continued

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

February 11, 2023
Regina, Saskatchewan

Virtus Group LLP

Chartered Professional Accountants

Saskatchewan Soccer Association Inc.

Statement of Financial Position

As at December 31, 2022, with comparative information for 2021

	2022	2021
Assets		
Current		
Cash	\$ 251,684	\$ 324,375
Accounts receivable	111,943	51,265
Investments (note 4)	1,510,237	1,750,000
Prepaid expenses	74,088	15,050
	1,947,952	2,140,690
Invested in Sport Legacy Fund (note 5)	2,041	1,652
Investments (note 4)	200,000	-
Tangible capital assets (note 6)	18,952	9,797
	\$ 2,168,945	\$ 2,152,139
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities	\$ 140,143	\$ 141,500
Government remittances payable	3,377	654
Deferred revenue (note 7)	541,548	525,900
	685,068	668,054
Loan payable (note 8)	40,000	40,000
Deferred Sport Legacy Fund (note 5)	2,041	1,652
Net assets		
Invested in tangible capital assets	18,952	9,797
Internally restricted (note 9)	1,422,884	1,432,636
	1,441,836	1,442,433
	\$ 2,168,945	\$ 2,152,139

On Behalf of the Board

Director:

DocuSigned by:

 06B7C48AD38C454

Director:

DocuSigned by:
 Kyle Moore
 B42ABBD9A50EF4FF

The accompanying notes are an integral part of these financial statements

Saskatchewan Soccer Association Inc.

Statement of Operations

For the year ended December 31, 2022 with comparative information for 2021

	2022	2021
Revenue		
Saskatchewan Lotteries Trust Fund, Sport Division (Schedule 1)	\$ 769,700	\$ 767,800
Self Help (Schedule 2)	1,470,496	1,264,550
	2,240,196	2,032,350
Expenses		
Administration (Schedule 3)	256,474	237,243
Capacity/Interaction (Schedule 4)	537,527	686,529
Participation (Schedule 5)	519,238	388,103
Excellence (Schedule 6)	507,145	250,768
Categorical Grants (Schedule 7)	419,936	380,550
Other (Schedule 8)	473	19,116
	2,240,793	1,962,309
Excess (deficiency) of revenue over expenses	\$ (597)	\$ 70,041

The accompanying notes are an integral part of these financial statements

Saskatchewan Soccer Association Inc.

Statement of Changes in Net Assets

For the year ended December 31, 2022 with comparative information for 2021

	Unrestricted	Invested in tangible capital assets	Internally restricted (note 9)	2022	2021
Balance, beginning of year	\$ -	\$ 9,797	\$ 1,432,636	\$ 1,442,433	\$ 1,372,392
Excess (deficiency) of revenue over expenses	6,812	(7,409)	-	(597)	70,041
Tangible capital asset additions	-	16,564	(16,564)	-	-
Appropriations to/from unrestricted assets	(6,812)	-	6,812	-	-
Balance, end of year	\$ -	\$ 18,952	\$ 1,422,884	\$ 1,441,836	\$ 1,442,433

The accompanying notes are an integral part of these financial statements

Saskatchewan Soccer Association Inc.

Statement of Cash Flows

For the year ended December 31, 2022 with comparative information for 2021

	2022	2021
Cash provided by (used for) the following activities		
Operating activities		
Excess (deficiency) of revenue over expenses	\$ (597)	\$ 70,041
Items not affecting cash		
Amortization of tangible capital assets	7,409	8,564
Unrealized market value loss on investments	54,868	-
Changes in working capital accounts		
Accounts receivable	(60,678)	31,219
Prepaid expenses	(59,038)	33,942
Accounts payable and accrued liabilities	(1,357)	(4,998)
Government remittances payable	2,723	654
Deferred revenue	16,037	45,545
	(40,633)	184,967
Financing Activities		
Operating loan advances (net of forgivable portion)	-	10,000
	-	10,000
Investing Activities		
Additions to tangible capital assets	(16,564)	-
Purchase of investments	(15,105)	(125,000)
Additions to Sport Legacy Fund	(389)	(145)
	(32,058)	(125,145)
(Decrease) increase in cash	(72,691)	69,822
Cash, beginning of year	324,375	254,553
Cash, end of year	\$ 251,684	\$ 324,375

The accompanying notes are an integral part of these financial statements

Saskatchewan Soccer Association Inc.

Notes to the Financial Statements

Year ended December 31, 2022

1. Operations

Saskatchewan Soccer Association Inc. (the "Association") is continued under *The Non-Profit Corporations Act, 2022* in the province of Saskatchewan. Its objectives are to promote, foster, develop and govern the game of soccer in Saskatchewan.

2. Basis of presentation

These financial statements have been prepared in accordance with Canadian Accounting Standards for Not-for-profit Organizations (Part III of the CPA Handbook - Accounting).

3. Significant accounting policies

Financial assets and liabilities

Financial instruments are recorded at fair value on initial recognition. Subsequently, they are recoded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Association has elected to carry the investments at fair value.

Transaction costs incurred on the acquisitions of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Association determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Association expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

Financial instruments include cash, accounts receivable, investments, accounts payable and accrued liabilities.

Investments

Investments are recorded at fair value, with changes to fair value recorded as investment revenue or expense.

Tangible capital assets

Tangible capital assets are initially recorded at cost. Amortization is provided using the straight line method at rates intended to amortize the cost of assets over their estimated useful lives. In the year of acquisition, amortization is taken at one-half year of usage.

	Useful Life
Furniture and fixtures	5 Years
Computer and equipment	3 Years

Income taxes

The Corporation is exempt from income taxes under section 149(1)(l) of the *Income Tax Act*.

Saskatchewan Soccer Association Inc.

Notes to the Financial Statements

Year ended December 31, 2022

3. Significant accounting policies (continued)

Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions, including grants, are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions, including fundraising revenue, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Membership revenues are recognized in the year to which the membership relates. Revenues from programming, events and sponsorships are recognized as the events occur.

Internally restricted net assets

The Board of Directors have internally restricted the following net assets to be held for:

i) Revenue Stabilization

This reserve was established to provide for financial stability of operations by offsetting lottery funding decreases or an unanticipated deficit.

ii) Strategic Opportunities

This reserve was created to allow the flexibility to move forward with initiatives that enhance the Association's ability to meet the priorities of the Association's strategic plan.

Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

4. Investments

Investments are comprised of the following:

	Maturity	Rate	2022	2021
Short-term				
RBC cash account			\$ 14,076	\$ -
Common Shares			320,777	-
Mutual Funds			578,918	-
Equitable Bank GIC	Apr 20/23	2.74%	100,000	-
Versabank GIC	Apr 20/23	2.86%	100,000	-
Bank of Nova Scotia GIC	Sept 1/23	4.20%	43,598	-
Fairstone Bank GIC	Sept 1/23	4.23%	100,000	-
Montreal Trust CDA GIC	Sept 1/23	4.20%	100,000	-
RBC Investment Savings			152,868	1,750,000
			\$ 1,510,237	\$ 1,750,000
Long-term				
General Bank of CDA GIC	Apr 22/24	3.50%	\$ 100,000	\$ -
Home Trust Company GIC	Apr 22/24	3.51%	100,000	-
			\$ 200,000	\$ -

The RBC A+ Unified Managed Account is a structure which provides access to multiple investment managers within one account. The asset allocation at year-end was 35% equities and 63% mutual funds (2021 - nil equities and nil mutual funds), with an emphasis on high value securities, income generation, downside protection, and capital preservation.

At December 31, 2022, the asset allocation was \$14,076 in cash, \$320,777 in equities and \$578,918 in mutual funds. This account was new in the current year and thus the asset allocation was nil in 2021.

Saskatchewan Soccer Association Inc.

Notes to the Financial Statements

Year ended December 31, 2022

5. Sport Legacy Fund

The funds on deposit and the offsetting deferred revenue from the Sport Legacy Fund consists of donations based on various programs and top-up contributions made by Sask Sport Inc. To qualify for the additional top-up contributions by Sask Sport Inc., the Association is required to leave the original amount of donation in the Legacy Fund for a minimum 5 years.

6. Tangible capital assets

				2022	2021
	Cost	Accumulated amortization		Net Book Value	Net Book Value
Computer and equipment	\$ 41,169	\$ (32,627)	\$	8,542	\$ 7,561
Furniture and fixtures	36,919	(26,509)		10,410	2,236
	\$ 78,088	\$ (59,136)	\$	18,952	\$ 9,797

7. Deferred revenue

Deferred revenue represents unspent resources externally restricted for specific purposes. The amounts deferred at year end are as follows:

	2022	2021
Annual Funding	\$ 245,250	\$ 205,850
MAP Grant	239,600	240,000
HP Coach Capacity Grant	22,500	22,500
Adaptive Sport Club Equipment Grant	-	2,500
Indigenous Sport Enhancement Program Grant	21,848	37,500
Program Fees	4,475	10,550
Sponsorship	7,875	7,000
	\$ 541,548	\$ 525,900

8. Loan payable

The Association applied for and received a \$60,000 Canada Emergency Business Account (CEBA) loan (2021 - \$60,000). The loan is guaranteed by the Government of Canada to provide capital to organizations to see them through the current challenges and better position them to return to providing services and creating employment. The loan is unsecured. The repayment deadline for CEBA loans to qualify for partial loan forgiveness has been extended to December 31, 2023, for all eligible borrowers in good standing. After December 31, 2023, any unpaid portion of the loan will be converted to a loan repayable over three years with a 5% interest rate. The forgivable portion has been recognized as government grant revenue in previous years (2021 - \$10,000, 2020 - \$10,000).

9. Internally restricted net assets

	Revenue Stabilization	Strategic Opportunities	2022	2021
Balance, beginning of year	\$ 1,200,000	\$ 232,636	\$ 1,432,636	\$ 1,354,031
Capital asset additions	(16,564)	-	(16,564)	-
Appropriation from unrestricted net assets	16,564	(9,752)	6,812	78,605
Balance, end of year	\$ 1,200,000	\$ 222,884	\$ 1,422,884	\$ 1,432,636

Saskatchewan Soccer Association Inc.

Notes to the Financial Statements

Year ended December 31, 2022

10. Economic dependence

The Association currently receives significant revenue in grants from Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation. As a result, the Association is dependent upon the continuance of these grants to maintain operations at the current level.

11. Risk management

Credit risk

The Association's principal financial assets are cash, accounts receivable and investments. The Association is exposed to credit risk with respect to these financial assets. The Association assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The credit risk on cash and investments is limited because the counterparties are chartered banks with high credit ratings assigned by national credit-rating agencies. Credit risk is also managed by investing in investments of a high credit quality. There has been no change to the risk exposure from 2021.

Liquidity risk

Liquidity risk is the risk that the Association will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Association manages its liquidity risk by monitoring its operating requirements. The Association prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposure from 2021.

Saskatchewan Soccer Association Inc.

Schedule 1 - Saskatchewan Lotteries Trust Fund

As at December 31, 2022, with comparative information for 2021

	2022	2021
Adaptive Sport Club Grant	\$ 3,000	\$ -
Adaptive Sport Club Equipment	2,500	-
Annual Funding	411,700	411,700
High Performance Coach Capacity	45,000	48,900
Membership Assistance (Schedule 9)	240,000	239,700
Student Athlete Award	27,000	27,000
University Athletic Assistance	40,500	40,500
	\$ 769,700	\$ 767,800

Schedule 2 - Self Help Revenue

As at December 31, 2022, with comparative information for 2021

	2022	2021
Internal		
Membership fees		
Affiliation	\$ 4,950	\$ 4,615
Coaches	30,580	21,350
Indoor	369,702	271,488
Outdoor	469,288	311,218
Referees	22,972	16,650
Capacity Building		
Soccer Day in Sask	1,085	-
Forfeited bonds and deposits	3,000	-
Interest	41,558	8,677
Unrealized market value loss on investments	(54,868)	-
Support programs	8,768	25,923
Participation		
Coaches	20,395	2,040
Competition	82,704	-
Officials	31,010	23,200
Excellence		
Athletes	105,871	51,448
Coaches	16,150	15,675
Competition	224,579	41,200
External		
Grants		
Government employment grant	3,995	5,250
Indigenous Sport Enhancement Program Grant (SSI)	20,430	-
Next Generation Indigenous Athlete Assistance (NGIAA)	6,000	-
Participating Non-Profit Community Group Program (PNPCG)	10,720	10,720
Sports Medicine & Science support	7,981	9,920
Sask Sport HP Coach Grant	-	1,888
Coaches Association of Saskatchewan - Coach Development Grant	-	1,950
Sask Sport WIC Mentorship	-	1,839
Canadian Women in Sport	250	750
COVID19 - Minister of Canadian Heritage Grant	-	165,560
COVID19 - Provincial Grant	-	25,000
COVID19 - Canada Emergency Wage Subsidy	-	171,498
COVID19 - Canada Emergency Rent Subsidy	-	17,262
COVID19 - CEBA loan	-	10,000
Canadian Soccer Association - Master Travel Subsidy	2,500	-
Other revenue		
GST rebate	10,514	9,683
Sponsorship		
Sponsorship and donations	30,362	39,746
	\$ 1,470,496	\$ 1,264,550

The accompanying notes are an integral part of these financial statements

Schedule 3 - Administration Expenses*For the year ended December 31, 2022 with comparative information for 2021*

	2022	2021
Amortization	\$ 7,409	\$ 8,564
Audit	11,655	11,488
Bad debt	-	300
Bookkeeping	3,917	2,824
Insurance	30,876	23,012
Legal	1,144	1,701
Office operations	68,688	59,156
Staff recruitment	1,950	226
Staff salaries & benefits	130,835	129,972
	\$ 256,474	\$ 237,243

Schedule 4 - Capacity/Interaction Expenses*For the year ended December 31, 2022 with comparative information for 2021*

	2022	2021
Awards & recognition	\$ 42,217	\$ 15,786
Communications	101,948	75,490
Marketing & promotions	37,199	30,874
Meetings	37,654	6,140
Memberships	1,241	1,141
Planning and policy development	66,670	160
Professional and leadership development	54,526	430,999
Salaries & benefits	196,072	125,939
	\$ 537,527	\$ 686,529

Schedule 5 - Participation Expenses*For the year ended December 31, 2022 with comparative information for 2021*

	2022	2021
Athlete Development		
Introductory programs	\$ 194,347	\$ 133,113
Under-represented populations	47,964	22,338
Competition		
Indoor	42,749	-
Outdoor	22,702	-
Sask Summer Games	166	13,267
Coaching development	8,427	4,462
Officials development	6,520	7,284
Salaries & benefits	196,363	207,639
	\$ 519,238	\$ 388,103

The accompanying notes are an integral part of these financial statements

Schedule 6 - Excellence Expenses*For the year ended December 31, 2022 with comparative information for 2021*

	2022	2021
Athlete Development		
Athlete assistance	\$ 34,059	\$ 20,748
Talent ID and training	104,382	66,185
Competition	247,103	55,480
Coaching development	6,504	5,511
Officials development	36,376	17,296
Salaries & benefits	56,627	63,803
Sport Medicine & Science	22,094	21,745
	\$ 507,145	\$ 250,768

Schedule 7 - Categorical Grant Expenses*For the year ended December 31, 2022 with comparative information for 2021*

	2022	2021
Adaptive Sport Equipment Grant	\$ 3,000	\$ -
Adaptive Sport Club Grant	2,508	-
Indigenous Sport Enhancement Program	20,430	-
High Performance Coach Capacity	80,498	73,350
Membership Assistance Payments (Schedule 9)	240,000	239,700
Student Athlete Award	27,000	27,000
University Athletic Assistance	40,500	40,500
Next Generation Indigenous Athlete Assistance Grant	6,000	-
	\$ 419,936	\$ 380,550

Schedule 8 - Other Expenses*For the year ended December 31, 2022 with comparative information for 2021*

	2022	2021
Fundraising expenses	\$ 473	\$ 18,841
Prior year grant return	-	275
	\$ 473	\$ 19,116

The accompanying notes are an integral part of these financial statements

Saskatchewan Soccer Association Inc.

Schedule 9 - Membership Assistance Grant Payments

For the year ended December 31, 2022 with comparative information for 2021

	2022	2021
Assiniboia Minor Soccer	\$ 1,000	\$ -
Astra Academy	12,388	10,834
Battleford Youth Soccer Inc	6,306	3,556
Canora Soccer Club	8,243	-
Choiceland Soccer Association	650	-
Eatonia & District Recreation Board	1,622	444
Esterhazy Soccer	5,915	-
FC Regina	27,834	34,372
Forza Soccer Academy	877	-
Kindersley Soccer Inc	1,639	3,442
Kipling Soccer Club	4,720	-
Langenburg United Soccer	466	150
Lanigan & District Soccer	1,854	3,425
Luseland Minor Soccer	1,000	-
Lloydminster & District Senior Soccer	-	986
Meadow Lake & District Soccer Assoc.	975	4,822
Melville Soccer Club	725	-
Montmartre & District Soccer	1,649	-
Moose Mountain Soccer	1,218	-
Moose Jaw Soccer Association	-	5,320
Moosomin Soccer Association	725	2,734
Nipawin Youth Soccer (Outdoor)	2,000	-
Prince Albert Youth Soccer Association	13,134	12,349
Qu'Appelle Valley Soccer Association	6,065	5,992
Queen City United Soccer Club	13,888	17,531
Redvers Soccer Club	1,554	1,184
Regina Soccer Referees Association	3,407	1,711
Rocanville Soccer Club	1,615	-
Saskatoon Adult Soccer	20,312	19,995
Saskatoon District Soccer Referee Association	3,521	4,126
Saskatoon Youth Soccer Association	46,225	46,250
Springside Minor Sports	1,306	565
Stoughton Soccer Club	4,725	2,091
Swift Current Soccer Association	5,879	7,845
TDsoccer	1,060	1,592
Town of Eston	2,405	-
Valley Soccer Association	11,207	23,464
Vibank Soccer	452	-
Watrous & District Soccer Association	1,840	627
Watson Minor Sports	-	3,151
Weyburn Soccer Association	2,161	4,220
Wolseley Soccer Club	1,475	800
Wynyard Soccer Club	4,080	133
Yorkton United FC	11,883	15,989
	\$ 240,000	\$ 239,700

The accompanying notes are an integral part of these financial statements